

CITY OF NEWTON, MASSACHUSETTS
GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS - LEGAL LEVEL OF CONTROL
July 1, 2014 - May 31, 2015

| | Continued Appropriations | FY 2015 Original Budget | FY 2015 Budget Revisions | Total Revised FY 2015 Budget | Expenditures and Transfers | Encumbered | Unobligated Balance | % Unobligated |
|---|-----------------------------|----------------------------|-----------------------------|---------------------------------|-------------------------------|------------|------------------------|------------------|
| City Clerk/Clerk of the Board | | | | | | | | |
| Personal Services | \$ - | \$ 1,187,631 | \$ - | \$ 1,187,631 | \$ 1,057,822 | \$ - | \$ 129,809 | 10.9% |
| Expenses | 15,443 | 140,448 | 10,000 | 165,891 | 120,456 | 5,159 | 40,276 | 24.3% |
| Capital Outlay | - | 5,000 | - | 5,000 | 4,882 | - | 118 | 2.4% |
| Fringe Benefits | - | 270,053 | 8,865 | 278,918 | 248,346 | - | 30,572 | 11.0% |
| Total City Clerk/Clerk of the Board | 15,443 | 1,603,132 | 18,865 | 1,637,440 | 1,431,506 | 5,159 | 200,775 | 12.3% |
| Executive | | | | | | | | |
| Personal Services | - | 819,088 | - | 819,088 | 718,172 | - | 100,916 | 12.3% |
| Expenses | - | 49,595 | - | 49,595 | 44,849 | 110 | 4,636 | 9.3% |
| Fringe Benefits | - | 124,946 | - | 124,946 | 105,194 | - | 19,752 | 15.8% |
| Total Mayor | - | 993,629 | - | 993,629 | 868,215 | 110 | 125,304 | 12.6% |
| Comptroller/Property Insurance/Audit | | | | | | | | |
| Personal Services | - | 434,689 | 2,500 | 437,189 | 379,983 | - | 57,206 | 13.1% |
| Expenses | 41,533 | 555,600 | - | 597,133 | 490,389 | 56,307 | 50,437 | 8.4% |
| Fringe Benefits | - | 77,425 | - | 77,425 | 69,423 | - | 8,002 | 10.3% |
| Total Comptroller/Prop. Insurance | 41,533 | 1,067,714 | 2,500 | 1,111,747 | 939,795 | 56,307 | 115,645 | 10.4% |
| Purchasing/General Services | | | | | | | | |
| Personal Services | - | 337,973 | 3,000 | 340,973 | 304,431 | - | 36,542 | 10.7% |
| Expenses | 568 | 54,542 | - | 55,110 | 17,606 | 6,663 | 30,841 | 56.0% |
| Fringe Benefits | - | 61,987 | 5,864 | 67,851 | 60,542 | - | 7,309 | 10.8% |
| Total Purchasing/General Services | 568 | 454,502 | 8,864 | 463,934 | 382,579 | 6,663 | 74,692 | 16.1% |
| Assessing Department | | | | | | | | |
| Personal Services | - | 1,071,131 | - | 1,071,131 | 930,296 | 10,000 | 130,835 | 12.2% |
| Expenses | - | 47,825 | - | 47,825 | 37,810 | 761 | 9,254 | 19.3% |
| Fringe Benefits | - | 128,643 | - | 128,643 | 106,147 | - | 22,496 | 17.5% |
| Total Assessing | - | 1,247,599 | - | 1,247,599 | 1,074,253 | 10,761 | 162,585 | 13.0% |
| Treasury & Collection Department | | | | | | | | |
| Personal Services | - | 662,283 | - | 662,283 | 574,661 | - | 87,622 | 13.2% |
| Expenses | 4,450 | 450,070 | 195,877 | 650,397 | 476,442 | 67,653 | 106,302 | 16.3% |
| Fringe Benefits | - | 114,813 | - | 114,813 | 91,408 | - | 23,405 | 20.4% |
| Total Treasury & Collections | 4,450 | 1,227,166 | 195,877 | 1,427,493 | 1,142,511 | 67,653 | 217,329 | 15.2% |

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| City Solicitor/Judgments & Settlements | | | | | | | | |
| Personal Services | - | 1,068,808 | - | 1,068,808 | 872,193 | - | 196,615 | 18.4% |
| Expenses | 7,500 | 216,477 | 10,000 | 233,977 | 178,955 | 1,181 | 53,841 | 23.0% |
| Fringe Benefits | - | 135,327 | - | 135,327 | 99,713 | - | 35,614 | 26.3% |
| Total City Solicitor/Settlements | 7,500 | 1,420,612 | 10,000 | 1,438,112 | 1,150,861 | 1,181 | 286,070 | 19.9% |
| Human Resources Department | | | | | | | | |
| Personal Services | - | 520,233 | 70,000 | 590,233 | 476,302 | - | 113,931 | 19.3% |
| Expenses | - | 165,972 | - | 165,972 | 96,694 | 8,981 | 60,297 | 36.3% |
| Fringe Benefits | - | 209,676 | - | 209,676 | 194,574 | - | 15,102 | 7.2% |
| Total Human Resources | - | 895,881 | 70,000 | 965,881 | 767,570 | 8,981 | 189,330 | 19.6% |
| Information Technology Department | | | | | | | | |
| Personal Services | - | 780,212 | - | 780,212 | 663,596 | - | 116,616 | 14.9% |
| Expenses | 6,686 | 232,610 | - | 239,296 | 219,198 | 11,225 | 8,873 | 3.7% |
| Capital Outlay | 11,328 | 200,000 | - | 211,328 | 144,721 | 53,823 | 12,784 | 6.0% |
| Fringe Benefits | - | 122,690 | 1,151 | 123,841 | 111,145 | - | 12,696 | 10.3% |
| Total Information Technology | 18,014 | 1,335,512 | 1,151 | 1,354,677 | 1,138,660 | 65,048 | 150,969 | 11.1% |
| Financial Information Systems | | | | | | | | |
| Personal Services | - | 380,114 | - | 380,114 | 283,195 | - | 96,919 | 25.5% |
| Expenses | - | 205,263 | - | 205,263 | 191,494 | 2,248 | 11,521 | 5.6% |
| Fringe Benefits | - | 50,354 | - | 50,354 | 38,474 | - | 11,880 | 23.6% |
| Total Financial Information Systems | - | 635,731 | - | 635,731 | 513,163 | 2,248 | 120,320 | 18.9% |
| Planning & Development Department | | | | | | | | |
| Personal Services | - | 1,101,067 | - | 1,101,067 | 780,063 | - | 321,004 | 29.2% |
| Expenses | 146,561 | 123,393 | - | 269,954 | 67,883 | 24,544 | 177,527 | 65.8% |
| Capital Outlay | 25,000 | 48,597 | - | 73,597 | 111 | - | 73,486 | 99.8% |
| Fringe Benefits | - | 182,545 | - | 182,545 | 126,368 | - | 56,177 | 30.8% |
| Total Planning & Development | 171,561 | 1,455,602 | - | 1,627,163 | 974,425 | 24,544 | 628,194 | 38.6% |
| Public Building Department | | | | | | | | |
| Personal Services | - | 2,325,872 | - | 2,325,872 | 1,974,454 | 105,000 | 246,418 | 10.6% |
| Expenses | 94,306 | 1,214,057 | 11,550 | 1,319,913 | 1,095,627 | 72,740 | 151,546 | 11.5% |
| Capital Outlay | 912 | 77,375 | - | 78,287 | 23,639 | 50,434 | 4,214 | 5.4% |
| Fringe Benefits | - | 433,422 | (4,345) | 429,077 | 331,433 | - | 97,644 | 22.8% |
| Total Public Buildings | 95,218 | 4,050,726 | 7,205 | 4,153,149 | 3,425,153 | 228,174 | 499,822 | 12.0% |
| GENERAL GOVERNMENT TOTAL | 354,287 | 16,387,806 | 314,462 | 17,056,555 | 13,808,691 | 476,829 | 2,771,035 | 16.2% |

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July 1, 2014 - May 31, 2015

| | Continued Appropriations | FY 2015 Original Budget | FY 2015 Budget Revisions | Total Revised FY 2015 Budget | Expenditures and Transfers | Encumbered | Unobligated Balance | % Unobligated |
|---|-----------------------------|----------------------------|-----------------------------|---------------------------------|-------------------------------|------------------|------------------------|------------------|
| Police Department | | | | | | | | |
| Personal Services | - | 15,631,382 | 50,000 | 15,681,382 | 13,705,098 | - | 1,976,284 | 12.6% |
| Expenses | - | 1,016,471 | - | 1,016,471 | 777,151 | 83,418 | 155,902 | 15.3% |
| Capital Outlay | - | 458,000 | - | 458,000 | 402,987 | 40,107 | 14,906 | 3.3% |
| Fringe Benefits | - | 2,325,358 | 5,000 | 2,330,358 | 2,074,319 | - | 256,039 | 11.0% |
| Total Police | - | 19,431,211 | 55,000 | 19,486,211 | 16,959,555 | 123,525 | 2,403,131 | 12.3% |
| Fire Department | | | | | | | | |
| Personal Services | - | 15,257,149 | - | 15,257,149 | 13,241,810 | - | 2,015,339 | 13.2% |
| Expenses | 26,279 | 877,849 | - | 904,128 | 664,934 | 30,344 | 208,850 | 23.1% |
| Capital Outlay | 136,899 | 168,000 | - | 304,899 | 150,747 | 73,410 | 80,742 | 26.5% |
| Fringe Benefits | - | 2,343,688 | - | 2,343,688 | 2,066,855 | - | 276,833 | 11.8% |
| Total Fire | 163,178 | 18,646,686 | - | 18,809,864 | 16,124,346 | 103,754 | 2,581,764 | 13.7% |
| Inspectional Services Department | | | | | | | | |
| Personal Services | - | 1,042,055 | 35,000 | 1,077,055 | 897,499 | - | 179,556 | 16.7% |
| Expenses | 1,255 | 60,074 | 2,230 | 63,559 | 43,604 | 1,510 | 18,445 | 29.0% |
| Fringe Benefits | - | 182,979 | 8,449 | 191,428 | 167,055 | - | 24,373 | 12.7% |
| Total Inspectional Services | 1,255 | 1,285,108 | 45,679 | 1,332,042 | 1,108,158 | 1,510 | 222,374 | 16.7% |
| PUBLIC SAFETY TOTAL | 164,433 | 39,363,005 | 100,679 | 39,628,117 | 34,192,059 | 228,789 | 5,207,269 | 13.1% |
| Public Works Department | | | | | | | | |
| Personal Services | - | 8,117,390 | 1,245,000 | 9,362,390 | 8,499,419 | 280,000 | 582,971 | 6.2% |
| Expenses | 477,807 | 10,923,953 | 4,650,000 | 16,051,760 | 14,131,092 | 1,363,554 | 557,114 | 3.5% |
| Capital Outlay | 75,792 | 181,000 | 325,000 | 581,792 | 414,863 | 87,110 | 79,819 | 13.7% |
| Fringe Benefits | - | 1,753,546 | (35,443) | 1,718,103 | 1,402,851 | - | 315,252 | 18.3% |
| Total Public Works | 553,599 | 20,975,889 | 6,184,557 | 27,714,045 | 24,448,225 | 1,730,664 | 1,535,156 | 5.5% |
| PUBLIC WORKS | 553,599 | 20,975,889 | 6,184,557 | 27,714,045 | 24,448,225 | 1,730,664 | 1,535,156 | 5.5% |
| Health & Human Services Department | | | | | | | | |
| Personal Services | - | 2,479,905 | - | 2,479,905 | 1,816,412 | - | 663,493 | 26.8% |
| Expenses | - | 380,567 | - | 380,567 | 286,958 | 53,718 | 39,891 | 10.5% |
| Fringe Benefits | - | 421,521 | - | 421,521 | 356,206 | - | 65,315 | 15.5% |
| Total Public Health | - | 3,281,993 | - | 3,281,993 | 2,459,576 | 53,718 | 768,699 | 23.4% |

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|--|-----------------------------|----------------------------|-----------------------------|---------------------------------|-------------------------------|------------|------------------------|------------------|
| Senior Services Department | | | | | | | | |
| Personal Services | - | 260,824 | - | 260,824 | 232,725 | - | 28,099 | 10.8% |
| Expenses | - | 280,163 | - | 280,163 | 230,317 | 32,049 | 17,797 | 6.4% |
| Fringe Benefits | - | 53,411 | - | 53,411 | 39,247 | - | 14,164 | 26.5% |
| Total Human Services | - | 594,398 | - | 594,398 | 502,289 | 32,049 | 60,060 | 10.1% |
| Veteran Services Department | | | | | | | | |
| Personal Services | - | 90,990 | (28,000) | 62,990 | 17,268 | 35,000 | 10,722 | 17.0% |
| Expenses | - | 231,135 | - | 231,135 | 224,871 | - | 6,264 | 2.7% |
| Fringe Benefits | - | 18,154 | - | 18,154 | 250 | - | 17,904 | 98.6% |
| Total Veteran Services | - | 340,279 | (28,000) | 312,279 | 242,389 | 35,000 | 34,890 | 11.2% |
| HEALTH & HUMAN SERVICES TOTAL | | | | | | | | |
| | - | 4,216,670 | (28,000) | 4,188,670 | 3,204,254 | 120,767 | 863,649 | 20.6% |
| Newton Public Library | | | | | | | | |
| Personal Services | - | 3,580,937 | 50,000 | 3,630,937 | 3,183,223 | - | 447,714 | 12.3% |
| Expenses | 9 | 1,043,669 | - | 1,043,678 | 920,795 | 18,360 | 104,523 | 10.0% |
| Capital Outlay | - | 6,000 | - | 6,000 | 5,590 | 120 | 290 | 0.0% |
| Fringe Benefits | - | 596,129 | 10,459 | 606,588 | 546,066 | - | 60,522 | 10.0% |
| Total Newton Public Library | 9 | 5,226,735 | 60,459 | 5,287,203 | 4,655,674 | 18,480 | 613,049 | 11.6% |
| Parks & Recreation Department | | | | | | | | |
| Personal Services | - | 2,286,858 | 10,000 | 2,296,858 | 2,030,905 | - | 265,953 | 11.6% |
| Expenses | - | 1,569,768 | - | 1,569,768 | 1,265,509 | 178,069 | 126,190 | 8.0% |
| Capital Outlay | - | 60,000 | - | 60,000 | 17,957 | - | 42,043 | 70.1% |
| Fringe Benefits | - | 371,242 | - | 371,242 | 318,975 | - | 52,267 | 14.1% |
| Total Parks & Recreation | - | 4,287,868 | 10,000 | 4,297,868 | 3,633,346 | 178,069 | 486,453 | 11.3% |
| Newton History Museum | | | | | | | | |
| Personal Services | - | 220,852 | 1,000 | 221,852 | 200,190 | - | 21,662 | 9.8% |
| Expenses | 326 | 21,396 | - | 21,722 | 13,285 | 1,688 | 6,749 | 31.1% |
| Fringe Benefits | - | 25,878 | - | 25,878 | 19,544 | - | 6,334 | 24.5% |
| Total Newton History Museum | 326 | 268,126 | 1,000 | 269,452 | 233,019 | 1,688 | 34,745 | 12.9% |
| CULTURE & RECREATION TOTAL | | | | | | | | |
| | 335 | 9,782,729 | 71,459 | 9,854,523 | 8,522,039 | 198,237 | 1,134,247 | 11.5% |

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|---|-----------------------------|----------------------------|-----------------------------|---------------------------------|-------------------------------|---------------------|------------------------|------------------|
| DEBT & INTEREST | | | | | | | | |
| Debt Service | - | 17,493,096 | - | 17,493,096 | 16,315,246 | - | 1,177,850 | 6.7% |
| Total Debt & Interest | - | 17,493,096 | - | 17,493,096 | 16,315,246 | - | 1,177,850 | 6.7% |
| RETIREMENT | | | | | | | | |
| Personal Services | - | 208,117 | - | 208,117 | 185,735 | - | 22,382 | 10.8% |
| Expenses | - | 76,505 | - | 76,505 | 76,505 | - | - | 0.0% |
| Fringe Benefits | - | 29,254,990 | - | 29,254,990 | 27,130,021 | - | 2,124,969 | 7.3% |
| Total Retirement | - | 29,539,612 | - | 29,539,612 | 27,392,261 | - | 2,147,351 | 7.3% |
| APPROPRIATED RESERVES | | | | | | | | |
| Reserve Fund (Contractual/Staffing) | - | 150,000 | (35,000) | 115,000 | - | - | 115,000 | 0.0% |
| Reserve Fund (Budget Reserve) | - | 500,000 | (500,000) | - | - | - | - | 0.0% |
| Reserve Fund (Snow & Ice) | - | 2,000,000 | (2,000,000) | - | - | - | - | 0.0% |
| Total Budgetary Reserves | - | 2,650,000 | (2,535,000) | 115,000 | - | - | 115,000 | 4.3% |
| NEWTON PUBLIC SCHOOLS | 1,410,011 | 195,129,819 | (455,384) | 196,084,446 | 157,934,748 | 3,693,142 | 34,456,556 | 17.6% |
| STATE & COUNTY ASSESSMENTS | - | 5,869,938 | 51,158 | 5,921,096 | 5,313,491 | - | 607,605 | 10.3% |
| SPECIAL APPROPRIATIONS | 2,652,800 | 150,000 | 730,467 | 3,533,267 | 1,205,230 | 253,101 | 2,074,936 | 58.7% |
| TOTAL EXPENDITURE BUDGETS | 5,135,465 | 341,558,564 | 4,434,398 | 351,128,427 | 292,336,244 | 6,701,529 | 52,090,654 | 14.8% |
| TRANSFERS TO OTHER FUNDS: | | | | | | | | |
| Workers Comp Self Insurance Fund - Muni | - | 1,200,000 | - | 1,200,000 | 1,200,000 | - | - | 0.0% |
| Workers Comp Self Insurance Fund - School | - | - | 250,000 | 250,000 | 250,000 | - | - | 0.0% |
| Rainy Day Stabilization Fund | - | - | 3,236,420 | 3,236,420 | 3,236,420 | - | - | 0.0% |
| School Athletic Revolving Fund - School | - | - | 906,729 | 906,729 | 890,529 | - | 16,200 | 1.8% |
| Angier Capital Project Fund | - | - | 98,964 | 98,964 | 98,964 | - | - | 0.0% |
| Capital Stabilization Fund | - | 2,460,000 | 25,000 | 2,485,000 | 2,485,000 | - | - | 0.0% |
| Total Transfers to Other Funds | - | 3,660,000 | 4,517,113 | 8,177,113 | 8,160,913 | - | 16,200 | 0.2% |
| TOTAL: GENERAL FUND | \$ 5,135,465 | \$ 345,218,564 | \$ 8,951,511 | \$ 359,305,540 | \$ 300,497,157 | \$ 6,701,529 | \$ 52,106,854 | 14.5% |